



MARK II TELETYPE
AUDITOR-CONTROLLER

COUNTY OF LOS ANGELES

DEPARTMENT OF AUDITOR-CONTROLLER

525 HALL OF ADMINISTRATION

LOS ANGELES, CALIFORNIA

March 22, 1978

THOMAS J. KOZLOWSKI
DANIEL T. IKEMOTO
ASSISTANT AUDITOR-CONTROLLERS

Honorable Board of Supervisors
County of Los Angeles
383 Hall of Administration

Gentlemen:

RECOMMENDATION TO AUTHORIZE COUNTY AUDITOR
TO ESTABLISH OR DISCONTINUE REVOLVING FUNDS

Section 29321.1 of the Government Code permits the Board of Supervisors to authorize the County Auditor to establish, increase, reduce or discontinue revolving funds.

The County Auditor, as a result of post audits, frequently recommends to County departments that they increase/decrease their revolving fund balance in line with current needs. Currently, a County department is required to draft a Board resolution which form must have prior approval by County Counsel and then be placed on the Board agenda for deliberation and approval.

To reduce the processing time and cost of effecting revolving fund changes, we recommend your Board delegate this authority to the County Auditor. At the end of each fiscal year, we will render a written report to the Board identifying the revolving funds in existence during the fiscal year, the amount of such fund and the officer using the fund.

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Honorable Board of Supervisors

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Therefore I recommend with the concurrence of the Chief
Administrative Officer and County Counsel,

THAT THE BOARD:

Approve the attached resolution authorizing
the County Auditor to establish, increase,
reduce or discontinue revolving funds.

Respectfully submitted,

Mark H. Bloodgood

MARK H. BLOODGOOD
AUDITOR-CONTROLLER

MHB:DOI-pm
Attachment

cc: Clerk of the Board (30)

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On motion of Supervisor Hahn, seconded by Supervisor Edelman,
unanimously carried (Supervisors Hayes and Ward being absent), the
foregoing was adopted.

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**RESOLUTION IMPLEMENTING SECTION 29321.1
OF THE GOVERNMENT CODE AUTHORIZING THE
AUDITOR TO ESTABLISH, DISCONTINUE, IN-
CREASE, OR REDUCE REVOLVING FUNDS ESTAB-
LISHED PURSUANT TO ARTICLE 2, CHAPTER 2,
DIVISION 3, TITLE 3 OF THE GOVERNMENT
CODE**

WHEREAS, Section 29321.1, which is contained in Article 2, Chapter 2, Division 3, Title 3 of the Government Code, makes available a procedure by which the Board of Supervisors, by resolution, may authorize and delegate to the Auditor the authority to establish, discontinue, increase, or reduce revolving funds established pursuant to Article 2, Chapter 2, Division 3, Title 3 of the Government Code; and

WHEREAS, it is the intention of the Board of Supervisors to fully implement Section 29321.1 of the Government Code;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Los Angeles that the Auditor is authorized to establish, discontinue, increase, or reduce revolving funds which are authorized by and established pursuant to Article 2, Chapter 2, Division 3, Title 3 of the Government Code.

I HEREBY CERTIFY that the foregoing resolution was adopted by the Board of Supervisors of the County of Los Angeles, State of California, on the _____ day of _____, 1978.

**JAMES S. MIZE, Executive Officer-
Clerk of the Board of Supervisors
of the County of Los Angeles**

APPROVED AS TO FORM

JOHN H. LARSON
County Counsel

By William D. Clinton

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